

SARDAR PATEL UNIVERSITY
Programme: BCOM
Semester: VI
Syllabus with effect from: DECEMBER 2013

Course Code: UB06ECOM01	Total Credits: 3
Course Title: Advanced Accounting and Auditing – XI (Advanced Corporate Accounting)	

Unit	Description in detail	Weightage (%)
1	Amalgamation of Companies: Meaning of Amalgamation, Absorption & Reconstruction. Purpose (objectives) of amalgamation. Calculation of purchase consideration (Net Assets and consideration Method). Accounting entries and ledger accounts in vendor company and purchasing company (New Company) as per Accounting Standard 14. Balance Sheet in the books of purchasing company (New Company).	25 %
2	Value Analysis: (Theory Only) Defination and Characteristics. Types of Value. Procedure of Value Analysis. Techniques of Value Analysis. Additional Techniques of Value Analysis. TQM – Just in Time, Product Mix Optimization. Advantages of Value Analysis.	25 %
3	Accounting of Holding Company: Meaning, Advantages, Disadvantages of Holding Company. Examples of Consolidated Balance Sheet (Two Companies Only) with Adjustments of Capital and Revenue Profit or Loss, Inter Company Transaction and Unrealized Profit	25 %
4	Accounting System and Procedure of Banks: Legal Provisions of (a) Share Capital, (b) Statutory Reserve, (c) Cash Reserve Ratio, (d) Liquidity Norms Classification of Advances on the basis of Assets Perfomance for determining loss provision with short examples Final accounts of nationalized bank with schedules as per Banking Companies Act.	25 %

Basic Text & Reference Books:

- Advanced Accounting – 2, Sehgal Ashok and Sehgal Deepak.
- Advanced Accounts – Shukla M C and Grawl T S.
- Problems and Solution in Adv Accounting – Gupta R L.
- Company Accounts – Gupta R L and Radhaswamy M.
- Rathmans Company Accounts Theory Prob. And Solution – Rathman P V and Raju D R.
- Accounting Standards and Corporate Accounting Practice – Ghosh T P.
- Advanced Accountancy Vol. I – P.C.Tulsian.

